

CITY OF PLAINVILLE

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2018

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

CITY OF PLAINVILLE, Kansas
For the Year Ended December 31, 2018

Elected Officials

<u>Name</u>	<u>Position</u>	<u>Term Began</u>	<u>Term Expires</u>
Quentin Meyers	Mayor	January 2018	January 2020
Daryl Sherraden	Council Member	April 2015	January 2020
Shelly Haas	Council Member	April 2015	January 2020
Deb Meyers	Council Member	June 2017	January 2020
Ryan Weltmer	Council Member	January 2018	January 2022
James Balthazor	Council Member	January 2018	January 2022

Administrative Officials

<u>Name</u>	<u>Office</u>
Jim Mesecher	City Administrator/Clerk
Troy Rudman	Police Chief
Jerry Hageman	Public Works Director
Lorrie Bland	Assistant City Clerk
Cassandra Nuckols	City Treasurer
Jeter Law Office	City Attorneys
Doug Bigge	Municipal Judge
Danielle Muir	Assistant City Prosecutor
Craig Wise	Fire Chief

CITY OF PLAINVILLE
Plainville, Kansas
For the Year Ended December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Commissioners
City of Plainville
Plainville, Kansas 67663

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Plainville, Kansas as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Plainville, Kansas as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Plainville, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Other Matters
Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Plainville, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated August 21, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records use to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

Honorable Mayor and Commissioners
Page Three

Mapes & Miller LLP

Certified Public Accountants

August 20, 2019
Stockton, Kansas

CITY OF PLAINVILLE
Plainville, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended December 31, 2018

FUNDS	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Cash Balance
General Fund	\$ 246,706	\$ -	\$ 1,230,232	\$ 1,230,580	\$ 246,358	\$ 10,711	\$ 257,069
Special Purpose Funds:							
Library Fund	-	-	81,313	81,313	-	-	-
Special Fire Equipment Fund	47,857	-	30,465	15,882	62,440	-	62,440
Industrial Development Fund	53,549	-	12,328	-	65,877	-	65,877
Law Enforcement Fund	55,901	-	7,942	24,250	39,593	-	39,593
Special Highway Fund	145,150	-	50,301	3,204	192,247	-	192,247
Library Employee Benefits Fund	-	-	39,873	39,873	-	-	-
Special Parks and Recreation Fund	13,508	-	980	2,291	12,197	-	12,197
Convention and Tourism Fund	28,227	-	5,618	14,575	19,270	5,336	24,606
Pool Operating Fund	797,515	-	323,450	314,197	806,768	826	807,594
Equipment Reserve Fund	64,971	-	48	-	65,019	-	65,019
MIH Grant Fund	8,978	-	-	-	8,978	-	8,978
Total Special Purpose Funds	1,215,656	-	552,318	495,585	1,272,389	6,162	1,278,551
Bond and Interest Funds:							
Debt Service Fund	2,644	-	185,578	185,532	2,690	-	2,690
Capital Projects Funds:							
Storm Sewer Construction Project Fund	27,552	-	-	27,552	-	-	-
Business Funds:							
Water Utility Fund	759,127	-	442,197	319,800	881,524	69,772	951,296
Sewer Utility Fund	636,263	-	307,367	362,578	581,052	74,980	656,032
Solid Waste Fund	275,592	-	226,515	218,910	283,197	56	283,253
Total Business Funds	1,670,982	-	976,079	901,288	1,745,773	144,808	1,890,581
Total Reporting Entity	\$ 3,163,540	\$ -	\$ 2,944,207	\$ 2,840,537	\$ 3,267,210	\$ 161,681	\$ 3,428,891

Composition of Cash:

Petty Cash	\$ 375
Astra Bank - Plainville, KS:	
Checking Account	1,982,761
Checking Account-Petty Cash	1,035
Certificates of Deposit	1,444,720
Total Reporting Entity	<u>\$ 3,428,891</u>

The notes to the financial statements are an integral part of this statement.

CITY OF PLAINVILLE
Plainville, Kansas
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

1. **Summary of Significant Accounting Policies**

A. **Financial Reporting Entity**

The City of Plainville, Kansas, was incorporated as a city of the third class in 1888. The City is governed by an elected Mayor and five-member council. The regulatory financial statement presents the City of Plainville (the municipality) but does not include its related municipal entities. The related municipal entities are as follows:

Plainville Housing Authority

The Plainville Housing Authority was organized for the purpose of operating a subsidized 24-unit apartment complex for the elderly. The Housing Authority is governed by a board which is appointed by the City Council.

Plainville Memorial Library

The Plainville Memorial Library provides Library services to the City of Plainville and the surrounding area. The City of Plainville levies taxes to assist in funding the Library and the City Council appoints the seven-member Library Board.

City of Plainville, Kansas Public Building Commission

The Plainville Public Building Commission was organized for the purpose of constructing a swimming pool facility that will in turn be leased to the City of Plainville. The Public Building Commission is governed by a board which is appointed by the City Council.

B. **Regulatory Basis Fund Types**

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

1. Summary of Significant Accounting Policies (Cont.)**C. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

D. Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

E. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the City and therefore are not susceptible to accrual.

It is not practical to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

F. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

1. Summary of Significant Accounting Policies (Cont.)***F. Budgetary Information (Cont.)***

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are usually supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds: Equipment Reserve Fund and MIH Grant Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Claims and Judgments

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. The City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City of Plainville is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2016 to 2017 and there were no settlements that exceeded insurance coverage in the past three years.

3. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

3. **Deposits and Investments (continued)**

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the City's carrying amount of deposits was \$3,428,516 and the bank balance was \$3,472,966. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$3,222,966 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. **Defined Benefit Pension Plan**

General Information about the Pension Plan

Plan Description - The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015, Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$52,351 for the year ended December 31, 2018.

4. Defined Benefit Pension Plan (continued)**Net Pension Liability**

At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$418,653. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. Other Long-Term Obligations from Operations**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Other Employee Benefits**Vacation Pay**

All persons employed for 1,000 hours per year for a period of one year are to be considered full time employees and are eligible for vacation pay. An employee cannot carryover more than one and a half times the amount of vacation to which entitled in any employment year without approval of City Council. If a holiday falls within the week of vacation the employee does not receive an extra day at any other time for said holiday. Length of vacation depends on length of service:

First through Fifth year of employment – 1 day per month of vacation
Maximum accumulation of 18 days
Six through Tenth year of employment – 1.25 days per month of vacation
Maximum accumulation of 22 ½ days
Eleventh through Fifteenth year of employment – 1.5 days per month of vacation
Maximum accumulation of 27 days
Over Fifteen years of employment – 1.75 days per month of vacation
Maximum accumulation of 31 ½ days

Sick Leave

Sick leave will accrue at the rate of (1) work day per month for the first two anniversary years, starting after the ninety day probationary period. Sick leave shall be allowed to have unlimited accumulation. When retiring or leaving after 10 years, and in good standing, the City will pay the employee for 25% of the sick time accrued at the employee's regular pay scale.

6. Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization -----	Expenditures To Date -----
Storm Sewer Construction Project	\$ 2,947,610	\$ 2,947,610

7. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Water Utility Fund	General Fund	K.S.A. 18-825d	\$ 90,000
Solid Waste Fund	General Fund	K.S.A. 18-825d	23,000
Sewer Utility Fund	General Fund	K.S.A. 18-825d	<u>54,000</u>
Total			<u>\$ 167,000</u>

8. Industrial Revenue Bonds

On March 1, 2001, the City of Plainville, Kansas entered into Industrial Revenue Bond agreements with Dessin Fournir, Inc. for \$1,230,000 and Palmer Hargrave, Inc. for \$200,000. The bonds were issued by the City of Plainville, payable solely from the pledge of the Project and Revenue under the resolution. The bonds constitute neither debt of, nor an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction, nor a pledge of the full faith and credit of the City of Plainville, nor shall they in any way obligate the City of Plainville, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment. A foreclosure action against Dessin Fournir, Inc. has been filed, but as mentioned above the City has no exposure to monetary loss.

9. Stewardship, Compliance and Accountability**Compliance With Kansas Statutes**

K.S.A. 10-1113 states that expenditures are to be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. The funds with a negative cash balance are as follows: CDBG Park Project Fund.

The funds mentioned above are federal grants or loans where the expenditures are incurred by the City and then reimbursed by the grants or loans. K.S.A. 12-1664 allows the City to temporarily finance the federal grants and federal aid from current funds until the federal grants or aid is received.

10. Various Agreements

The City has entered into the following agreements:

CDBG Grant Agreement No. 15-PF-067

On July 15, 2015 the City was approved for a CDBG grant in the amount of \$232,020 along with \$25,780 to be provided by the City to be used for sidewalk improvements and lighting improvements at the NE ballfield. The City has received \$187,805 of the grant as of December 31, 2017. The project was completed on January 3, 2017.

10. Various Agreements (continued)**State Housing Trust Fund Grant**

The City of Plainville entered into a grant agreement on December 9, 2014 with the Kansas Housing Resources Corporation to be used for demolition of the old Plainville Memorial Hospital and construction of six single family homes. The grant will provide up to \$362,000 for the project. The City has received \$185,297 of the grant as of December 31, 2018. The project completion date was extended from December 31, 2017 to September 30, 2019. If the City is not able to fully comply with the grant requirements there is the potential that some of the monies received by the City may have to be returned to the Kansas Housing Resources Corporation.

Physical Improvement Grant/Loan Program

The City of Plainville has implemented a program to facilitate local business owners in making improvements to the façade of their business structures. Each selected business will be eligible for up to \$10,000 for the improvements. 25% of the cost of improvements will qualify for a grant and the other 75% as a non-interest bearing loan to be paid back over a 36 month period. The balance of outstanding loans as of December 31, 2018 was \$8,164.

11. Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2014	2 to 4.25%	07/15/14	2,435,000	2034	\$ 2,280,000	\$ -	\$ 105,000	\$ 2,175,000	\$ 80,813
KDHE Loans:									
KS Dept. of Health & Environment	2.31%	01/09/15	648,207	2026	590,191	-	59,716	530,475	13,291
KS Dept. of Health & Environment	3.42%	07/21/97	750,000	2018	42,508	-	42,508	-	1,093
Total KDHE Loans					632,699	-	102,224	530,475	14,384
Capital Leases Payable:									
Rosenbauer Pumper Truck	2.95%	09/15/16	275,731	2026	251,624	-	24,819	226,805	7,423
Swimming Pool Facility	2 to 3%	10/15/10	2,000,000	2020	665,000	-	215,000	450,000	18,325
Total Capital Leases					916,624	-	239,819	676,805	25,748
Total Contractual Indebtedness					\$ 3,829,323	\$ -	\$ 447,043	\$ 3,382,280	\$ 120,945

Current maturities of long-term liabilities and interest for the next five years and in five year increments through maturity are as follows:

	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034	Total
PRINCIPAL:									
General Obligation Bonds	\$ 110,000	\$ 110,000	\$ 110,000	\$ 115,000	\$ 120,000	\$ 650,000	\$ 780,000	\$ 180,000	\$ 2,175,000
KDHE Loans	61,103	62,523	63,975	65,462	66,982	210,430	-	-	530,475
Capital Leases Payable	245,551	256,305	27,081	27,879	28,702	91,287	-	-	676,805
Total Principal	416,654	428,828	201,056	208,341	215,684	951,717	780,000	180,000	3,382,280
INTEREST:									
General Obligation Bonds	77,663	74,363	71,063	67,763	64,313	265,725	137,175	7,650	765,715
KDHE Loans	11,903	10,484	9,031	7,544	6,024	8,588	-	-	53,574
Capital Leases Payable	19,641	12,837	5,161	4,362	3,540	5,438	-	-	50,979
Total Interest	109,207	97,684	85,255	79,669	73,877	279,751	137,175	7,650	870,268
Total Principal & Interest	\$ 525,861	\$ 526,512	\$ 286,311	\$ 288,010	\$ 289,561	\$ 1,231,468	\$ 917,175	\$ 187,650	\$ 4,252,548

CITY OF PLAINVILLE
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
General Fund	\$ 1,409,914	\$ -	\$ 1,409,914	\$ 1,230,580	\$ (179,334)
Special Purpose Funds:					
Library Fund	87,665	-	87,665	81,313	(6,352)
Special Fire Equipment Fund	55,282	-	55,282	15,882	(39,400)
Industrial Development Fund	79,879	-	79,879	-	(79,879)
Law Enforcement Fund	54,761	-	54,761	24,250	(30,511)
Special Highway Fund	168,214	-	168,214	3,204	(165,010)
Library Employee Benefits Fund	43,670	-	43,670	39,873	(3,797)
Special Parks and Recreation Fund	13,173	-	13,173	2,291	(10,882)
Convention and Tourism Fund	35,136	-	35,136	14,575	(20,561)
Pool Operating Fund	1,077,136	-	1,077,136	314,197	(762,939)
Bond and Interest Funds:					
Debt Service Fund	205,040	-	205,040	185,532	(19,508)
Business Funds:					
Water Utility Fund	991,746	-	991,746	319,800	(671,946)
Sewer Utility Fund	908,853	-	908,853	362,578	(546,275)
Solid Waste Fund	460,023	-	460,023	218,910	(241,113)

CITY OF PLAINVILLE
Plainville, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

GENERAL FUND

	2017		2018		Variance- Over (Under)
	Actual	Actual	Actual	Budget	
RECEIPTS					
Taxes and Shared Receipts:					
Ad Valorem Property Tax	\$ 357,472	\$ 383,912	\$ 426,492		\$ (42,580)
Delinquent Tax	4,941	9,769	-		9,769
Motor Vehicle Tax	73,722	68,853	71,253		(2,400)
Recreational Vehicle Tax	1,405	1,218	1,524		(306)
16/20M Vehicle Tax	203	244	214		30
Commercial Vehicle Fee	3,199	2,735	3,976		(1,241)
Watercraft Tax	476	422	485		(63)
Sales Tax	281,971	291,192	270,000		21,192
Compensating Use Tax	33,533	28,662	25,000		3,662
Local Alcoholic Liquor	2,526	980	2,291		(1,311)
Franchise Tax	129,417	130,546	115,000		15,546
Vehicle Excise Tax	4	5	7		(2)
Total Taxes and Shared Receipts	888,869	918,538	916,242		2,296
Licenses and Permits:					
Licenses and Permits	4,427	4,020	2,500		1,520
Animal Licenses	14,207	13,120	10,000		3,120
Total Licenses and Permits	18,634	17,140	12,500		4,640
Charges for Services:					
Rural Fire Contracts	44,415	48,216	48,216		-
Swimming Pool Income	13,062	12,745	11,500		1,245
Accident Reports	90	55	-		55
Total Charges for Services	57,567	61,016	59,716		1,300
Fines, Forfeitures and Penalties:					
Court Fines/Fees	43,418	14,959	23,000		(8,041)
Use of Money and Property:					
Interest Income	1,334	8,798	500		8,298
Rents and Royalties	4,586	1,851	1,000		851
Total Use of Money and Property	5,920	10,649	1,500		9,149
Other:					
Reimbursed Expense	26,691	27,142	20,000		7,142
Miscellaneous	1,404	535	-		535
Insurance Claim Proceeds	12,595	13,253	-		13,253
Total Other	40,690	40,930	20,000		20,930

CITY OF PLAINVILLE
Plainville, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

GENERAL FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
Operating Transfers:				
Sewer Utility Fund	\$ 55,250	\$ 54,000	\$ 54,410	\$ (410)
Solid Waste Fund	20,250	23,000	23,000	-
Water Utility Fund	30,000	90,000	90,300	(300)
Total Operating Transfers	105,500	167,000	167,710	(710)
Total Receipts	1,160,598	1,230,232	1,200,668	\$ 29,564
EXPENDITURES				
General Administration:				
Personal Services	1,181	(32)	2,500	\$ (2,532)
Contractual Services	35,974	32,508	25,500	7,008
Commodities	3,774	313	500	(187)
Total General Administration	40,929	32,789	28,500	4,289
Street Department:				
Personal Services	152,387	167,448	199,500	(32,052)
Contractual Services	30,408	29,508	125,000	(95,492)
Commodities	11,630	12,730	10,500	2,230
Capital Outlay	3,197	1,303	15,000	(13,697)
Total Street Department	197,622	210,989	350,000	(139,011)
Fire Department:				
Personal Services	36,139	31,078	34,300	(3,222)
Contractual Services	30,947	31,955	20,650	11,305
Commodities	12,378	6,513	7,500	(987)
Capital Outlay	37,433	4,666	5,000	(334)
Other:				
Loan Principal	-	24,819	24,108	711
Loan Interest	-	7,423	8,134	(711)
Total Fire Department	116,897	106,454	99,692	6,762
Parks Department:				
Contractual Services	8,629	9,851	19,300	(9,449)
Commodities	11,782	6,883	11,250	(4,367)
Capital Outlay	48	1,135	15,000	(13,865)
Total Parks Department	20,459	17,869	45,550	(27,681)

CITY OF PLAINVILLE
Plainville, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

GENERAL FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
Street Lighting:				
Contractual Services	\$ 32,232	\$ 35,249	\$ 38,000	\$ (2,751)
Commodities	-	-	250	(250)
Total Street Lighting	<u>32,232</u>	<u>35,249</u>	<u>38,250</u>	<u>(3,001)</u>
Swimming Pool:				
Personal Services	43	-	-	-
Contractual Services	19,009	19,161	11,800	7,361
Commodities	2,582	3,186	3,100	86
Total Swimming Pool	<u>21,634</u>	<u>22,347</u>	<u>14,900</u>	<u>7,447</u>
Ambulance:				
Contractual Services	<u>11,400</u>	<u>950</u>	<u>11,400</u>	<u>(10,450)</u>
Law Enforcement:				
Personal Services	350,185	359,246	368,500	(9,254)
Contractual Services	59,919	79,896	46,000	33,896
Commodities	17,689	15,473	15,500	(27)
Capital Outlay	<u>6,311</u>	<u>7,933</u>	<u>5,000</u>	<u>2,933</u>
Total Police Department	<u>434,104</u>	<u>462,548</u>	<u>435,000</u>	<u>27,548</u>
Special Services:				
Personal Services	26,322	20,419	39,000	(18,581)
Contractual Services	17,403	17,106	10,700	6,406
Commodities	813	1,164	250	914
Capital Outlay	<u>30</u>	<u>-</u>	<u>500</u>	<u>(500)</u>
Total Special Services	<u>44,568</u>	<u>38,689</u>	<u>50,450</u>	<u>(11,761)</u>
Office Department				
Personal Services	242,205	257,008	272,500	(15,492)
Contractual Services	32,041	29,461	40,400	(10,939)
Commodities	6,350	4,867	6,500	(1,633)
Capital Outlay	<u>338</u>	<u>1,697</u>	<u>9,972</u>	<u>(8,275)</u>
Total Office Department	<u>280,934</u>	<u>293,033</u>	<u>329,372</u>	<u>(36,339)</u>

CITY OF PLAINVILLE
Plainville, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

GENERAL FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
Other:				
Civil Defense	\$ 2,855	\$ 5,052	\$ 2,500	\$ 2,552
Economic Development	4,300	4,611	4,300	311
Total Other	<u>7,155</u>	<u>9,663</u>	<u>6,800</u>	<u>2,863</u>
Total Expenditures	<u>1,207,934</u>	<u>1,230,580</u>	<u>1,409,914</u>	<u>\$ (179,334)</u>
Receipts Over (Under) Expenditures	(47,336)	(348)	(209,246)	
UNENCUMBERED CASH, BEGINNING	<u>294,042</u>	<u>246,706</u>	<u>209,246</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 246,706</u>	<u>\$ 246,358</u>	<u>\$ -</u>	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
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(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-2

LIBRARY FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 66,073	\$ 66,031	\$ 73,350	\$ (7,319)
Delinquent Tax	889	1,764	-	1,764
Motor Vehicle Tax	13,690	12,666	13,169	(503)
Recreational Vehicle Tax	260	224	282	(58)
16/20M Vehicle Tax	43	44	39	5
Commercial Vehicle Fee	579	505	735	(230)
Watercraft Tax	86	78	90	(12)
Vehicle Excise Tax	-	1	-	1
	<u>81,620</u>	<u>81,313</u>	<u>87,665</u>	<u>\$ (6,352)</u>
EXPENDITURES				
Appropriations to Library Board	81,620	81,313	87,550	\$ (6,237)
Miscellaneous	-	-	115	(115)
	<u>81,620</u>	<u>81,313</u>	<u>87,665</u>	<u>\$ (6,352)</u>
Receipts Over (Under) Expenditures	-	-	-	
UNENCUMBERED CASH, BEGINNING	-	-	-	
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
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(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-3

SPECIAL FIRE EQUIPMENT FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 7,814	\$ 8,309	\$ 9,227	\$ (918)
Delinquent Tax	103	200	-	200
Motor Vehicle Tax	1,617	1,502	1,557	(55)
Recreational Vehicle Tax	31	27	33	(6)
16/20M Vehicle Tax	4	5	5	-
Commercial Vehicle Fee	69	60	87	(27)
Watercraft Tax	10	9	11	(2)
Total Taxes and Shared Receipts	9,648	10,112	10,920	(808)
Other:				
Grants	16,761	4,650	-	4,650
Insurance Claim Refund	4,405	3,803	-	3,803
Donations	100	100	-	100
FEMA Reimbursement	-	11,708	-	11,708
Interest Income	31	92	-	92
Total Other	21,297	20,353	-	20,353
Total Receipts	30,945	30,465	10,920	\$ 19,545
EXPENDITURES				
Contractual Services	6,155	5,297	-	\$ 5,297
Capital Outlay	21,296	10,585	55,282	(44,697)
Total Expenditures	27,451	15,882	55,282	\$ (39,400)
Receipts Over (Under) Expenditures	3,494	14,583	(44,362)	
UNENCUMBERED CASH, BEGINNING	44,363	47,857	44,362	
UNENCUMBERED CASH, ENDING	\$ 47,857	\$ 62,440	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-4

INDUSTRIAL DEVELOPMENT FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 3,907	\$ 4,158	\$ 4,613	\$ (455)
Delinquent Tax	52	103	-	103
Motor Vehicle Tax	808	751	778	(27)
Recreational Vehicle Tax	15	13	17	(4)
16/20M Vehicle Tax	2	3	2	1
Commercial Vehicle Fee	35	30	43	(13)
Watercraft Tax	5	5	5	-
Total Taxes and Shared Receipts	4,824	5,063	5,458	(395)
Other:				
Interest Income	66	261	-	261
Loan Repayments	1,239	7,004	-	7,004
Total Other	1,305	7,265	-	7,265
Total Receipts	6,129	12,328	5,458	\$ 6,870
EXPENDITURES				
Contractual Services	466	-	-	\$ -
Capital Outlay	21,875	-	79,879	(79,879)
Total Expenditures	22,341	-	79,879	\$ (79,879)
Receipts Over (Under) Expenditures	(16,212)	12,328	(74,421)	
UNENCUMBERED CASH, BEGINNING	69,761	53,549	74,421	
UNENCUMBERED CASH, ENDING	\$ 53,549	\$ 65,877	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
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Schedule 2-5

LAW ENFORCEMENT FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 3,907	\$ 4,158	\$ 4,613	\$ (455)
Delinquent Tax	52	103	-	103
Motor Vehicle Tax	808	751	778	(27)
Recreational Vehicle Tax	15	13	17	(4)
16/20M Vehicle Tax	2	3	2	1
Commercial Vehicle Fee	35	30	43	(13)
Watercraft Tax	5	5	5	-
Total Taxes and Shared Receipts	4,824	5,063	5,458	(395)
Other:				
VIN Inspection	2,260	2,025	1,500	525
Reimbursed Expenses	483	304	-	304
Sale of Property	450	-	-	-
Miscellaneous	-	60	-	60
Federal Aid	511	490	-	490
Total Other	3,704	2,879	1,500	1,379
Total Receipts	8,528	7,942	6,958	\$ 984
EXPENDITURES				
Capital Outlay	430	24,250	54,761	\$ (30,511)
Receipts Over (Under) Expenditures	8,098	(16,308)	(47,803)	
UNENCUMBERED CASH, BEGINNING	47,803	55,901	47,803	
UNENCUMBERED CASH, ENDING	\$ 55,901	\$ 39,593	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
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(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-6

SPECIAL HIGHWAY FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
State Highway Aid	\$ 50,020	\$ 50,301	\$ 50,320	\$ (19)
EXPENDITURES				
Contractual Services	22,764	3,204	-	\$ 3,204
Commodities	-	-	168,214	(168,214)
Total Expenditures	<u>22,764</u>	<u>3,204</u>	<u>168,214</u>	<u>\$ (165,010)</u>
Receipts Over (Under) Expenditures	27,256	47,097	(117,894)	
UNENCUMBERED CASH, BEGINNING	<u>117,894</u>	<u>145,150</u>	<u>117,894</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 145,150</u>	<u>\$ 192,247</u>	<u>\$ -</u>	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-7

LIBRARY EMPLOYEE BENEFITS FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Ad Valorem Property Tax	\$ 31,606	\$ 33,152	\$ 36,822	\$ (3,670)
Delinquent Tax	273	655	-	655
Motor Vehicle Tax	4,699	5,673	6,300	(627)
Recreational Vehicle Tax	89	100	135	(35)
16/20M Vehicle Tax	17	15	19	(4)
Commercial Vehicle Fee	192	241	351	(110)
Watercraft Tax	29	37	43	(6)
Total Receipts	<u>36,905</u>	<u>39,873</u>	<u>43,670</u>	<u>\$ (3,797)</u>
EXPENDITURES				
Employee Benefits	<u>36,905</u>	<u>39,873</u>	<u>43,670</u>	<u>\$ (3,797)</u>
Receipts Over (Under) Expenditures	-	-	-	
UNENCUMBERED CASH, BEGINNING	-	-	-	
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-8

SPECIAL PARKS AND RECREATION FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Local Alcoholic Liquor	\$ 2,526	\$ 980	\$ 2,291	\$ (1,311)
Donations	5,550	-	-	-
Total Receipts	<u>8,076</u>	<u>980</u>	<u>2,291</u>	<u>\$ (1,311)</u>
EXPENDITURES				
Commodities	-	2,291	\$ -	\$ 2,291
Capital Outlay	5,450	-	13,173	(13,173)
Total Expenditures	<u>5,450</u>	<u>2,291</u>	<u>13,173</u>	<u>\$ (10,882)</u>
Receipts Over (Under) Expenditures	2,626	(1,311)	(10,882)	
UNENCUMBERED CASH, BEGINNING	<u>10,882</u>	<u>13,508</u>	<u>10,882</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 13,508</u>	<u>\$ 12,197</u>	<u>\$ -</u>	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
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Schedule 2-9

CONVENTION AND TOURISM FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Total Taxes and Shared Receipts				
Donations	\$ -	\$ 500	\$ -	\$ 500
Transient Guest Tax	4,895	5,118	4,000	1,118
Total Taxes and Shared Receipts	4,895	5,618	4,000	1,618
Operating Transfers:				
Water Utility Fund	-	-	2,000	(2,000)
Total Receipts	4,895	5,618	6,000	\$ (382)
EXPENDITURES				
Contractual Services	4,478	3,873	3,750	\$ 123
Commodities	1,326	30	2,250	(2,220)
Capital Outlay	-	10,672	29,136	(18,464)
Total Expenditures	5,804	14,575	35,136	\$ (20,561)
Receipts Over (Under) Expenditures	(909)	(8,957)	(29,136)	
UNENCUMBERED CASH, BEGINNING	29,136	28,227	29,136	
UNENCUMBERED CASH, ENDING	\$ 28,227	\$ 19,270	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
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Schedule 2-10

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Local Sales Tax	\$ 281,971	\$ 291,192	\$ 272,000	\$ 19,192
Compensating Use Tax	33,533	28,662	30,000	(1,338)
Interest Income	1,509	3,246	-	3,246
Reimbursements	300	350	-	350
Total Receipts	317,313	323,450	302,000	\$ 21,450
EXPENDITURES				
Lease Payments	232,840	233,325	233,325	\$ -
Personal Services	46,701	49,463	45,950	3,513
Contractual Services	2,795	22,164	10,000	12,164
Commodities	7,316	6,967	9,000	(2,033)
Capital Outlay	2,282	2,278	778,861	(776,583)
Total Expenditures	291,934	314,197	1,077,136	\$ (762,939)
Receipts Over (Under) Expenditures	25,379	9,253	(775,136)	
UNENCUMBERED CASH, BEGINNING	772,136	797,515	775,136	
UNENCUMBERED CASH, ENDING	<u>\$ 797,515</u>	<u>\$ 806,768</u>	<u>\$ -</u>	

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-11

EQUIPMENT RESERVE FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Interest Income	\$ 145	\$ 48		N/A K.S.A. 12-1, 117
Grant Proceeds	4,500	-		
Insurance Claim Refund	12,374	-		
Operating Transfers:				
Water Utility Fund	4,500	-		
Total Receipts	21,519	48		
EXPENDITURES				
New Equipment	21,374	-		
Receipts Over (Under) Expenditures	145	48		
UNENCUMBERED CASH, BEGINNING	64,826	64,971		
UNENCUMBERED CASH, ENDING	\$ 64,971	\$ 65,019		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-12

For The Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

CDBG PARK PROJECT FUND

	2017 Actual	2018 Actual
RECEIPTS		
CDBG Grant Proceeds	\$ 1,470	\$ -
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	1,470	-
UNENCUMBERED CASH, BEGINNING	(1,470) *	-
UNENCUMBERED CASH, ENDING	\$ -	\$ -

* See Note 9, (Cash Basis Exceptions)

MIH GRANT FUND

RECEIPTS	\$ -	\$ -
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	-	-
UNENCUMBERED CASH, BEGINNING	8,978	8,978
UNENCUMBERED CASH, ENDING	\$ 8,978	\$ 8,978

CITY OF PLAINVILLE
Plainville, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
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Schedule 2-13

DEBT SERVICE FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 161,889	\$ 150,766	\$ 167,482	\$ (16,716)
Delinquent Tax	1,039	2,933	-	2,933
Motor Vehicle Tax	21,051	28,574	32,268	(3,694)
Recreational Vehicle Tax	399	503	690	(187)
16/20M Vehicle Tax	69	67	97	(30)
Commercial Vehicle Fee	879	1,234	1,800	(566)
Watercraft Tax	131	191	220	(29)
Vehicle Excise Tax	1	2	-	2
Special Assessments	2,616	1,308	-	1,308
Total Receipts	188,074	185,578	202,557	\$ (16,979)
EXPENDITURES				
Bond Principal	105,000	105,000	105,000	\$ -
Bond Interest	82,913	80,532	80,813	(281)
Miscellaneous	-	-	9,227	(9,227)
Cash Basis Reserve	-	-	10,000	(10,000)
Total Expenditures	187,913	185,532	205,040	\$ (19,508)
Receipts Over (Under) Expenditures	161	46	(2,483)	
UNENCUMBERED CASH, BEGINNING	2,483	2,644	2,483	
UNENCUMBERED CASH, ENDING	\$ 2,644	\$ 2,690	\$ -	

CITY OF PLAINVILLE
Plainville, Kansas
CAPITAL PROJECTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-14

For The Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

STORM SEWER CONSTRUCTION PROJECT FUND

	<u>2017</u> Actual	<u>2018</u> Actual
RECEIPTS	\$ -	\$ -
EXPENDITURES		
Legal Fees	1,135	-
Construction Costs	12,480	27,552
Contractual Services	4,395	-
New Equipment	25,007	-
Total Expenditures	<u>43,017</u>	<u>27,552</u>
Receipts Over (Under) Expenditures	(43,017)	(27,552)
UNENCUMBERED CASH, BEGINNING	<u>70,569</u>	<u>27,552</u>
UNENCUMBERED CASH, ENDING	<u>\$ 27,552</u>	<u>\$ -</u>

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
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For The Year Ended December 31, 2018
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WATER UTILITY FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Water Sales	\$ 365,128	\$ 425,317	\$ 285,000	\$ 140,317
Consumer Deposits	-	-	500	(500)
Reconnects	6,863	6,200	5,000	1,200
Late Fees	8,716	9,072	5,500	3,572
Interest Income	689	230	-	230
Reimbursements	6,647	-	-	-
Miscellaneous	1,105	1,378	-	1,378
Total Receipts	389,148	442,197	296,000	\$ 146,197
EXPENDITURES				
General:				
Personal Services	78,658	82,562	89,500	\$ (6,938)
Contractual Services	5,482	13,613	2,500	11,113
Total General	84,140	96,175	92,000	4,175
Administration:				
Contractual Services	2,721	625	500	125
Commodities	6,815	8,385	7,500	885
Capital Outlay	1,588	6,768	2,500	4,268
Total Administration	11,124	15,778	10,500	5,278
Production:				
Personal Services	-	391	-	391
Contractual Services	62,816	56,417	45,500	10,917
Commodities	4,112	3,282	2,500	782
Capital Outlay	11,346	115	5,000	(4,885)
Total Production	78,274	60,205	53,000	7,205
Transmission and Distribution:				
Personal Services	-	391	-	391
Contractual Services	36,895	36,994	34,600	2,394
Commodities	11,010	9,645	8,600	1,045
Capital Outlay	876	7,337	700,746	(693,409)
Total Transmission and Distribution	48,781	54,367	743,946	(689,579)
Other:				
Deposit Refunds	120	3,275	-	3,275

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND

Schedule 2-15
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2018
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WATER UTILITY FUND

	2017 Actual	2018		Over (Under)
		Actual	Budget	
Operating Transfers:				
General Fund	\$ 30,000	\$ 90,000	\$ 92,300	\$ (2,300)
Equipment Reserve Fund	4,500	-	-	-
Total Operating Transfers	<u>34,500</u>	<u>90,000</u>	<u>92,300</u>	<u>(2,300)</u>
Total Expenditures	<u>256,939</u>	<u>319,800</u>	<u>991,746</u>	<u>\$ (671,946)</u>
Receipts Over (Under) Expenditures	132,209	122,397	(695,746)	
UNENCUMBERED CASH, BEGINNING	<u>626,918</u>	<u>759,127</u>	<u>695,746</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 759,127</u>	<u>\$ 881,524</u>	<u>\$ -</u>	

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
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(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-16

SEWER UTILITY FUND

	2018			Variance- Over (Under)
	2017 Actual	Actual	Budget	
RECEIPTS				
Sewer Charges	\$ 300,672	\$ 298,216	\$ 295,000	\$ 3,216
Sewer Fees and Taps	250	400	-	400
Insurance Claim Proceeds	-	8,591	-	8,591
Interest Income	483	160	-	160
Total Receipts	<u>301,405</u>	<u>307,367</u>	<u>295,000</u>	<u>\$ 12,367</u>
EXPENDITURES				
General:				
Personal Services	65,127	68,620	75,000	\$ (6,380)
Contractual Services	20,048	46,955	17,500	29,455
Commodities	7,582	17,096	6,000	11,096
Capital Outlay	5,000	56,332	7,500	48,832
Total General	<u>97,757</u>	<u>189,003</u>	<u>106,000</u>	<u>83,003</u>
Adminstration				
Contractual Services	377	625	-	625
Commodities	1,650	1,794	2,000	(206)
Capital Outlay	588	268	621,353	(621,085)
Total Production Expenses	<u>2,615</u>	<u>2,687</u>	<u>623,353</u>	<u>(620,666)</u>
Other				
Interest Expense	17,501	14,665	12,866	1,799
Loan Principal	99,107	102,223	112,224	(10,001)
Total Other	<u>116,608</u>	<u>116,888</u>	<u>125,090</u>	<u>(8,202)</u>
Operating Transfers:				
General Fund	55,250	54,000	54,410	(410)
Total Expenditures	<u>272,230</u>	<u>362,578</u>	<u>908,853</u>	<u>\$ (546,275)</u>
Receipts Over (Under) Expenditures	29,175	(55,211)	(613,853)	
UNENCUMBERED CASH, BEGINNING	<u>607,088</u>	<u>636,263</u>	<u>613,853</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 636,263</u>	<u>\$ 581,052</u>	<u>\$ -</u>	

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
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Schedule 2-17

SOLID WASTE FUND

	2017 Actual	2018		Variance- Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Solid Waste Fees	\$ 223,128	\$ 219,558	\$ 210,000	\$ 9,558
Interest Income	251	222	-	222
Reimbursements	-	6,735	-	6,735
Total Cash Receipts	<u>223,379</u>	<u>226,515</u>	<u>210,000</u>	<u>\$ 16,515</u>
EXPENDITURES				
General:				
Contractual Services	171,919	171,582	180,000	\$ (8,418)
Commodities	168	-	-	-
Capital Outlay	<u>317</u>	<u>245</u>	<u>5,000</u>	<u>(4,755)</u>
Total General	<u>172,404</u>	<u>171,827</u>	<u>185,000</u>	<u>(13,173)</u>
Administration:				
Contractual Services	2,540	22,278	-	22,278
Commodities	1,650	1,782	2,000	(218)
Capital Outlay	<u>270</u>	<u>23</u>	<u>250,023</u>	<u>(250,000)</u>
Total Administration	<u>4,460</u>	<u>24,083</u>	<u>252,023</u>	<u>(227,940)</u>
Operating Transfers:				
General Fund	<u>20,250</u>	<u>23,000</u>	<u>23,000</u>	<u>-</u>
Total Expenditures	<u>197,114</u>	<u>218,910</u>	<u>460,023</u>	<u>\$ (241,113)</u>
Cash Receipts Over (Under) Expenditures	26,265	7,605	(250,023)	
UNENCUMBERED CASH, BEGINNING	<u>249,327</u>	<u>275,592</u>	<u>250,023</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 275,592</u>	<u>\$ 283,197</u>	<u>\$ -</u>	